

**IN THE UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re TREMONT SECURITIES LAW, STATE LAW AND INSURANCE LITIGATION)	
)	Master Docket No. 1:08-11117 (TPG)
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CUMMINS INC., as the authorized representative of the Cummins Inc. Grantor Trust dated September 10, 2007, as amended,)	
)	
Plaintiff,)	
)	
)	
v.)	Civil Action No. 1:10-9252 (TPG)
)	
NEW YORK LIFE INSURANCE COMPANY, NEW YORK LIFE INSURANCE AND ANNUITY CORPORATION, TREMONT CAPITAL MANAGEMENT, INC., RYE INVESTMENT MANAGEMENT, MASSMUTUAL HOLDING LLC, MASSACHUSETTS MUTUAL LIFE INSURANCE CO., OPPENHEIMER ACQUISITION CORP., RYE SELECT BROAD MARKET PRIME FUND L.P., RYE SELECT BROAD MARKET XL FUND L.P., RYE SELECT BROAD MARKET INSURANCE PORTFOLIO, LDC, TREMONT OPPORTUNITY FUND III, L.P., TREMONT (BERMUDA) LTD., TREMONT GROUP HOLDINGS, INC., and TREMONT PARTNERS, INC.,)	ECF CASE
)	JURY TRIAL DEMANDED
)	
)	
)	
)	
)	
Defendants.)	

DECLARATION OF SARA SIEGALL

I, Sara Siegall, pursuant to 28 U.S.C. § 1746, declare as follows:

1. I am admitted to practice before this Court, *pro hac vice*, and am an attorney with the law firm of Chapman Spingola, LLP and counsel for Plaintiff Cummins, Inc. (“Plaintiff”) in this action.

2. I submit this Declaration in support of Plaintiff's Memorandum of Law in Support of Motion for Leave to File Second Amended Complaint, *Instanter*, and to place before the Court a true and correct copy of the proposed Second Amended Complaint referenced therein.

3. A true and correct copy of Plaintiff's proposed Second Amended Complaint is attached hereto as Exhibit 1.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 13th day of April, 2012.

/s/ Sara Siegall